

**REMARKS**

Claims 1-33 and 35 are pending in the present application. The Examiner has required restriction between:

- Group I: claims 1-8, directed to a circularly polarizing plate;
- Group II: claims 9-11, directed to a circularly polarizing plate;
- Group III: claims 12-13, directed to a circularly polarizing plate;
- Group IV: claims 14-18, directed to a method of manufacturing;
- Group V: claims 19-20, directed to a method of manufacturing;
- Group VI: claims 21-25, directed to a method of manufacturing;
- Group VII: claims 26-27, directed to a method of manufacturing;
- Group VIII: claims 28-32 and 35, directed to a method of manufacturing; and
- Group IX: claims 33-34 (presumably claim 33 only, because claim 34 was canceled in the Amendment filed April 17, 2006), directed to a method of manufacturing.

**For purposes of examination, Applicants elect Group I, including claims 1-8, for examination on the merits.**

Should there be any outstanding matters that need to be resolved in the present application, the Examiner is respectfully requested to contact Paul T. Sewell, Reg. No. 61,784 at the telephone number of the undersigned below, to conduct an interview in an effort to expedite prosecution in connection with the present application.

If necessary, the Commissioner is hereby authorized in this, concurrent, and future replies, to charge payment or credit any overpayment to our Deposit Account No. 02-2448 for any additional fees required under 37 C.F.R. § 1.16 or under § 1.17; particularly, extension of time fees.

Dated: April 10, 2009

Respectfully submitted,

By  48917  
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